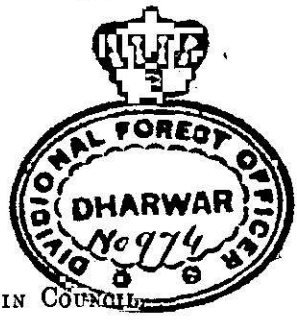

ACT No. XI OF 1903.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 25th March, 1903.)

An Act further to amend the Indian Income-tax Act, 1886.

WHEREAS it is expedient further to amend the Indian Income-tax Act, 1886; It is hereby enacted as follows:— II of 1886.

1. (*1*) This Act may be called the Indian Income-tax (Amendment) Act, 1903; and Short title and commencement.

(*2*) It shall come into force on the first day of April, 1903.

2. (*1*) In section 5, sub-section (*1*), clause (*j*), of the Indian Income-tax Act, 1886, for the words "five hundred" the words "one thousand" shall be substituted. II of 1886. Amendments in Act II of 1886.

(*2*) In section 41 of the said Act, for the words "forty-one rupees ten annas and eight pies" and "five hundred", the words "eighty-three rupees five annas and four pies" and "one thousand", respectively, shall be substituted.

(*3*) In the second column of Part III of the Second Schedule to the said Act, for the figures "500" the figures "1,000" shall be substituted.

(*4*) For sub-head (*a*) in the second column of Part IV of the said Schedule the following sub-head shall be substituted, namely:—

"(*a*) If the annual income is assessed at—

not less than Rs.	1,000	but less than Rs.	1,250	the tax shall be Rs.	20
" " "	1,250	" "	1,500	" "	28
" " "	1,500	" "	1,750	" "	35
" " "	1,750	" "	2,000	" "	42"

[*Price one anna.*]

Government of India Central Printing Office,—No. 1155 L. D.—1-4-1903,—5,500—H. D. R.